UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO

PAUL LUCAS, : CASE NO. 4:06CV1973

Plaintiff,

vs. : OPINION & ORDER

: [Resolving Docs. No.14]

UNITED STATES OF AMERICA

:

Defendant.

JAMES S. GWIN, UNITED STATES DISTRICT JUDGE:

With this Order, the Court decides whether to adopt the Magistrate Judge's Report and Recommendation on Plaintiff's motion to reconsider the Court's previous order denying his motion for the return of property. [Docs., 14.] For the reasons presented below, the Court **ADOPTS** in its entirety and incorporates by reference the Report and Recommendation of the Magistrate Judge after conducting a full review of the Plaintiff's motion to reconsider.

I. Background

On May 18, 2006, Plaintiff filed his motion. [Doc. 7.] On September 19, 2006, the Court referred Plaintiff's motion to Magistrate Judge George J. Limbert for a Report and Recommendation. [Doc. 11.] On February 6, 2007, Magistrate Limbert recommended that the Court Deny the Plaintiff's motion for reconsideration. [Doc. 14.]

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II. Legal Standard

The Federal Magistrates Act requires a district court to conduct a de novo review only of

those portions of the Report to which an objection has been made. See 28 U.S.C. § 636(b)(1). Any

objections must be filed with the Clerk of Court within ten days of the report's issuance. *Id.* Parties

waive their right to appeal the Recommendation if they fail to object within the time allowed. See,

e.g., Thomas v. Arn, 474 U.S. 140 (1985); United States v. Walters, 638 F.2d 947 (6th Cir. 1981).

III. Analysis

Having conducted its own review of the facts and findings in the case, the Court agrees with

the conclusion of Magistrate Judge Limbert and adopts the Report and Recommendation as its own.

Therefore, the Court incorporates Magistrate Judge Limbert's findings of fact and conclusions of

law fully herein by reference. Accordingly, the Court denies the Plaintiff's motion for

reconsideration.

IV. Conclusion

For the reasons discussed above, the Court **ADOPTS** the Report and Recommendation of

the Magistrate Judge and **DENIES** the Plaintiff's motion for reconsideration. [Docs. 7, 14.]

IT IS SO ORDERED.

Dated: March 6, 2007

James S. Gwin

JAMES S. GWIN

UNITED STATES DISTRICT JUDGE

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